



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF BRISTOL WATER UTILITY

Principal Office: 8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I RICHARD CZOPP of
(Person responsible for accounts)

TOWN OF BRISTOL WATER UTILITY _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

TOWN ADMINISTRATOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF BRISTOL WATER UTILITY**Utility Address:** 8301 198TH AVENUE

P.O. BOX 187

BRISTOL, WI 53104

When was utility organized? 1/1/1968**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR RICHARD CZOPP**Title:** ADMINISTRATOR**Office Address:**

8301 198TH AVENUE

P.O. BOX 187

BRISTOL, WI 53104

Telephone: (262) 857 - 2368**Fax Number:** (262) 857 - 2136**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: RENEE MESSING, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET, SUITE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: WAYNE EIDE**Title:** TOWN CHAIRMAN**Office Address:**

8301 198TH AVENUE

P.O. BOX 187

BRISTOL, WI 53104

Telephone: (414) 857 - 2368**Fax Number:** (262) 857 - 2136**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING, CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:****Date of most recent audit report:** 2/11/2003**Period covered by most recent audit:** 01/01/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL KERKMAN**Title:** SUPERINTENDENT**Office Address:**8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104**Telephone:** (414) 857 - 2368**Fax Number:** (414) 857 - 2136**E-mail Address:** rmessing@virchowkrause.com

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:MR RICHARD CZOPP, ADMINISTRATOR
MR WAYNE EIDE, CHAIRMAN
MR RICH GOSSLING, SUPERVISOR
MR RANDALL KERKMAN, SUPERINTENDENT
MR DAN MOLGAARD, SUPRVISOR
MS COLLEEN MURPHY, SUPERVISOR
MR CAROLYN OWENS, SUPERVISOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	298,405	299,309	1
Operating Expenses:			
Operation and Maintenance Expense (401)	167,106	166,998	2
Depreciation Expense (403)	63,199	75,298	3
Amortization Expense (404)	9,193	9,191	4
Taxes (408)	4,877	79,236	5
Total Operating Expenses	244,375	330,723	
Net Operating Income	54,030	(31,414)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,030	(31,414)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	20,866	58,913	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	20,866	58,913	
Total Income	74,896	27,499	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	48,632	48,630	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	48,632	48,630	
Income Before Interest Charges	26,264	(21,131)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	15,920	17,496	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	125,996	144,788	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	141,916	162,284	
Net Income	(115,652)	(183,415)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(638,232)	(528,346)	19
Balance Transferred from Income (433)	(115,652)	(183,415)	20
Miscellaneous Credits to Surplus (434)	0	73,529	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(753,884)	(638,232)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	16,279	4
ASSESSMENT INTEREST	4,587	5
Total (Acct. 419):	20,866	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
AMORTIZATION OF ABANDONED WELL	48,632	7
Total (Acct. 425):	48,632	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	298,405	0	0	0	298,405	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	298,405	0	0	0	298,405	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,094,158	3,005,357	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	582,283	575,467	2
Net Utility Plant	2,511,875	2,429,890	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,287	48,632	6
Special Funds (125)	313,816	954,949	7
Total Other Property and Investments	357,103	1,003,581	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	514,521	503,759	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,167	46,634	11
Other Accounts Receivable (143)	453,892	479,499	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	109,335	118,786	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	705	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,131,620	1,148,678	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	72,454	88,375	18
Extraordinary Property Losses (182)	462,568	520,393	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	535,022	608,768	
Total Assets and Other Debits	4,535,620	5,190,917	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,184,300	1,079,300	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(753,884)	(638,232)	23
Total Proprietary Capital	430,416	441,068	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,924,591	2,554,469	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,924,591	2,554,469	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,227	5,045	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	35,284	46,832	32
Other Current and Accrued Liabilities (238)	0	1,304	33
Total Current and Accrued Liabilities	41,511	53,181	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	157,870	160,967	36
Total Deferred Credits	157,870	160,967	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,981,232	1,981,232	38
Total Liabilities and Other Credits	4,535,620	5,190,917	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,087,248	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	6,910				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,094,158	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	582,283	0	0	0	9
Total Accumulated Provision	582,283	0	0	0	
Net Utility Plant	2,511,875	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	575,467				575,467	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,199				63,199	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	63,199	0	0	0	63,199	13
Debits during year						14
Book cost of plant retired	56,383				56,383	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	56,383	0	0	0	56,383	19
Balance End of Year	582,283	0	0	0	582,283	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REFUNDING BONDS	15,920	428	72,454	1
Total			72,454	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,079,300	1
Changes during year (explain):		
TAXES LEVIED FOR DEBT SERVICE PRINCIPAL	105,000	2
Balance end of year	1,184,300	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 REFUNDING BONDS	06/01/1996	03/01/2011	5.50%	1,924,591	1
Total for Account 223				<u>1,924,591</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,877	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	4,877	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,656	7
PSC Remainder Assessment	221	8
Other (explain):		
NONE		9
Total payments and other debits	4,877	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1996 REFUNDING BONDS	46,832	125,996	137,544	35,284	2
Subtotal	46,832	125,996	137,544	35,284	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	46,832	125,996	137,544	35,284	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,981,232	0	0	0	0	1,981,232	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,981,232	0	0	0	0	1,981,232	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	43,287	2
Total (Acct. 124):	43,287	
Special Funds (125):		
CONSTRUCTION FUNDS	313,816	3
Total (Acct. 125):	313,816	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,167	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	53,167	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM CITY OF KENOSHA	453,892	11
Total (Acct. 143):	453,892	
Receivables from Municipality (145):		
AMOUNTS ON TAXROLL	109,335	12
Total (Acct. 145):	109,335	
Prepayments (165):		
SOFTWARE SERVICE AGREEMENT	705	13
Total (Acct. 165):	705	
Extraordinary Property Losses (182):		
ABANDONED WELL	389,040	14
ABANDONED CONSTRUCTION IN PROGRESS 2/14/02	73,528	15
Total (Acct. 182):	462,568	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUE - TAXES AND INTEREST ON SPECIALS	106,368	18
ASSESSMENT CREDITS PAYABLE	51,502	19
Total (Acct. 253):	157,870	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,005,058	0	0	0	3,005,058	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	578,875	0	0	0	578,875	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,981,232	0	0	0	1,981,232	6
Other (specify):					0	7
Average Net Rate Base	444,951	0	0	0	444,951	
Net Operating Income	54,030	0	0	0	54,030	8
Net Operating Income as a percent of						
Average Net Rate Base	12.14%	N/A	N/A	N/A	12.14%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,131,800	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(696,058)	3
Other (Specify):		4
Total Average Proprietary Capital	435,742	
Net Income		
Net Income	(115,652)	5
Percent Return on Proprietary Capital	-26.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

The construction in progress which was abandoned was requested for amortization in the Utility's rate application which was approved and mailed on 2/14/02. PSC authorization was granted 4/3/03.

The well abandonment was also requested for amortization in the rate application, however, the Commission did not believe that the customers should be charged for this item, and the Town concurs with this decision. Amortization has been recorded as a nonoperating amortization, PSC authorization was granted 4/3/03.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees
Town of Bristol
Kenosha County, Wisconsin

We have compiled the accompanying PSC Report of the Bristol Water Utility, an enterprise fund of the Town of Bristol, as of December 31, 2002 and 2001 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin
March 31, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	260,325	1
Total Sales of Water	260,325	
Other Operating Revenues		
Forfeited Discounts (470)	2,840	2
Other Water Revenues (474)	35,240	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	38,080	
Total Operating Revenues	298,405	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	114,807	5
General Operating Expenses (680-690)	52,299	6
Total Operation and Maintenance Expenses	167,106	
Other Operating Expenses		
Depreciation Expense (403)	63,199	7
Amortization Expense (404)	9,193	8
Taxes (408)	4,877	9
Total Other Operating Expenses	77,269	
Total Operating Expenses	244,375	
NET OPERATING INCOME	54,030	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	59	607	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	59	607	
Metered Sales to General Customers (461)				
Residential	271	22,498	78,233	4
Commercial	36	17,295	41,883	5
Industrial	30	29,951	47,371	6
Total Metered Sales to General Customers (461)	337	69,744	167,487	
Private Fire Protection Service (462)	27		9,001	7
Public Fire Protection Service (463)	1		69,793	8
Other Sales to Public Authorities (464)	8	4,913	13,437	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	374	74,716	260,325	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	69,793	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	69,793	
Forfeited Discounts (470):		
Customer late payment charges	2,840	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,840	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
RENTAL - CELLULAR TOWERS	35,240	8
Total Other Water Revenues (474)	35,240	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	47,171	1
Purchased Water (610)	18,208	2
Fuel or Power Purchased for Pumping (620)	12,848	3
Chemicals (630)	7,481	4
Supplies and Expenses (640)	15,066	5
Repairs of Water Plant (650)	12,938	6
Transportation Expenses (660)	1,095	7
Total Plant Operation and Maintenance Expenses	114,807	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,863	8
Office Supplies and Expenses (681)	2,718	9
Outside Services Employed (682)	8,404	10
Insurance Expense (684)	2,575	11
Employees Pensions and Benefits (686)	20,707	12
Regulatory Commission Expenses (688)	2,032	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	52,299	
Total Operation and Maintenance Expenses	167,106	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,656	3
PSC Remainder Assessment		221	4
Other (specify): NONE			5
Total tax expense		4,877	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257930				3
County tax rate	mills		6.780760				4
Local tax rate	mills		3.727930				5
School tax rate	mills		13.688540				6
Voc. school tax rate	mills		2.006170				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.461330				10
Less: state credit	mills		1.923350				11
Net tax rate	mills		24.537980				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.727930				14
Combined School Tax Rate	mills		15.694710				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.422640				17
Total Tax Rate	mills		26.461330				18
Ratio of Local and School Tax to Total	dec.		0.734001				19
Total tax net of state credit	mills		24.537980				20
Net Local and School Tax Rate	mills		18.010899				21
Utility Plant, Jan. 1	\$	3,005,357	3,005,357				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,005,357	3,005,357				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,005,357	3,005,357				26
Assessment Ratio	dec.		0.775405				27
Assessed Value	\$	2,330,369	2,330,369				28
Net Local & School Rate	mills		18.010899				29
Tax Equiv. Computed for Current Year	\$	41,972	41,972				30
Tax Equivalent per 1994 PSC Report	\$	73,529					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,650		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,650	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	18,352		4
Structures and Improvements (311)	73,040		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	253,635		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	345,027	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,875	101,628	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	132,523	112,833	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	137,398	214,461	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,567		22
Water Treatment Equipment (332)	84,966		23
Total Water Treatment Plant	87,533	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,650	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,650	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			18,352	4
Structures and Improvements (311)			73,040	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			253,635	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	345,027	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			106,503	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	53,503		191,853	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	53,503	0	298,356	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,567	22
Water Treatment Equipment (332)			84,966	23
Total Water Treatment Plant	0	0	87,533	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	128,001	4,500	26
Transmission and Distribution Mains (343)	1,820,574		27
Fire Mains (344)	0		28
Services (345)	116,256		29
Meters (346)	48,337	1,802	30
Hydrants (348)	167,662		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,281,330	6,302	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,298		36
Transportation Equipment (373)	35,981		37
Other General Equipment (379)	29,340		38
Other Tangible Property (390)	311		39
Total General Plant	69,930	0	
Total utility plant in service directly assignable	2,922,868	220,763	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,922,868	220,763	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			132,501	26
Transmission and Distribution Mains (343)			1,820,574	27
Fire Mains (344)			0	28
Services (345)			116,256	29
Meters (346)	2,880		47,259	30
Hydrants (348)			167,662	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,880	0	2,284,752	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			4,298	36
Transportation Equipment (373)			35,981	37
Other General Equipment (379)			29,340	38
Other Tangible Property (390)			311	39
Total General Plant	0	0	69,930	
Total utility plant in service directly assignable	56,383	0	3,087,248	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	56,383	0	3,087,248	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	645		5,016	5,661	1
February	478		4,454	4,932	2
March	520		5,017	5,537	3
April	692		5,681	6,373	4
May	675		6,653	7,328	5
June	618		6,866	7,484	6
July	771		7,996	8,767	7
August	838		7,075	7,913	8
September	748		7,030	7,778	9
October	666		6,140	6,806	10
November	613		5,212	5,825	11
December	741		4,817	5,558	12
Total annual pumpage	8,005	0	71,957	79,962	
Less: Water sold				74,716	13
Volume pumped but not sold				5,246	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				3,520	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,020	19
Volume pumped but unaccounted for				1,226	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				553	23
Date of maximum: 9/10/2002					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				90	26
Date of minimum: 12/24/2002					27
Total KWH used for pumping for the year				148,947	28
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					29
Point of Delivery: I94 AND HWY 50					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 HWY 45 SO. OF AH	1	1,169	10	655,200	Yes	1
WELL #2 HWY 45 NO. OF 5TH-50	2	54	23	655,200	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WELL #1	WELL #2	3	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	MUNICIPAL WELL & PUMP	LAYNE	AMERICAN	5
Year Installed	2000	1988	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	440	440	270	8
Pump Motor or Standby Engine Mfr	FRANKLIN	NEUMAN	NEUMAN	10
Year Installed	2000	1985	1991	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	100	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1974		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	131		10
Total capacity in gallons (actual)	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	360.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	45	0	0	0	45	1
M	D	6.000	13,035	0	0	0	13,035	2
P	D	6.000	0	0	0	0	0	3
M	D	8.000	19,027	0	0	0	19,027	4
P	D	8.000	0	0	0	0	0	5
M	D	10.000	959	0	0	0	959	6
M	D	12.000	19,530	0	0	0	19,530	7
P	D	12.000	3,626	0	0	0	3,626	8
M	D	16.000	3,536	0	0	0	3,536	9
Total Within Municipality			59,758	0	0	0	59,758	
Total Utility			59,758	0	0	0	59,758	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	37	0	0	0	37	0	1
M	1.000	148	0	0	(32)	116	21	2
M	1.250	68	0	0	0	68	0	3
M	1.500	106	0	0	0	106	30	4
M	2.000	2	0	0	0	2		5
M	4.000	24	0	0	0	24		6
M	6.000	2	0	0	0	2		7
P	6.000	2	0	0	0	2		8
P	8.000	2	0	0	0	2		9
M	8.000	41	0	0	0	41		10
M	12.000	1	0	0	0	1		11
Total Utility		433	0	0	(32)	401	51	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	299	36	7	0	328	35	1
1.000	12	0	2	0	10	0	2
1.250	8	0	1	0	7	0	3
1.500	13	0	1	0	12	0	4
2.000	20	0	4	0	16	0	5
3.000	9	0	0	1	10	0	6
4.000	2	0	2	0	0	0	7
6.000	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	9
Total:	363	36	17	1	383	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	276	12	7	3	0	30	328	1
1.000	0	4	6	0	0	0	10	2
1.250	0	0	7	0	0	0	7	3
1.500	0	5	6	1	0	0	12	4
2.000	0	9	6	1	0	0	16	5
3.000	0	4	1	3	0	2	10	6
4.000	0	0	0	0	0	0	0	7
6.000	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	9
Total:	276	34	33	8	0	32	383	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	119				119	2
Total Fire Hydrants	119	0	0	0	119	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	119
Number of distribution system valves end of year:	124
Number of distribution valves operated during year:	124

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The Bristol Town Board set property tax equivalent at zero for the Water Utility in a resolution dated 8/28/95.

Water Utility Plant in Service (Page W-08)

Account 321 - Costs added in this account are for 2 metering stations.

Account 325 - Costs added in this account are for Well #1 rehabilitation, including replacement of the variable frequency drive. Also included is a tablet chlorinator. Retirements represent the original costs of Well #1 rehab done in 1993.

Account 342 - Costs added in this account is for a cathodic protection system.

Water Services (Page W-16)

Adjustment was required to reconcile services in service to meters in service. The Utility performed a count of the services owned but not in use at the end of the year.

Meters (Page W-17)

During 2002, the Utility performed a reconciliation of meters and services. In addition, a detailed schedule of meter cost was prepared. As a result of this reconciliation, an adjustment of 1 meter was required.
